

HONORABLE RONALD B. LEIGHTON

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

PHILLIP MURR,

Plaintiff,

v.

UNITED STATES, et al.,

Defendants.

CASE NO. C16-5061-RBL

ORDER GRANTING
DEFENDANTS' MOTION TO
DISMISS

DKT. #6

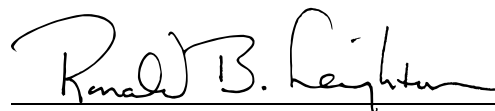
THIS MATTER is before the Court on Defendant United States' Motion to Dismiss [Dkt. #6] Plaintiff Phillip Murr's complaint. This case involves a dispute between Murr and the IRS about whether it may tax Murr's "compensation." He complains the IRS "Wrongfully, Negligently, Erroneously, and/or Illegally seized his property" by levying his wages, because he disagreed to paying taxes and his wages do not constitute taxable income. The government asks the Court to dismiss his complaint because he neither presented a waiver of sovereign immunity nor alleged that the IRS violated the Internal Revenue Code or Treasury regulations. Murr argues the Court has subject matter jurisdiction because the IRS's tax assessment is arbitrary, since it knew he objected to paying the United States (as opposed to the "united states") taxes.

1 “The constitutionality of our income tax system—including the [IRS’s role] ...—has long
2 been established.” *Crain v. Comm’r*, 737 F.2d 1417, 1417–18 (5th Cir. 1984). Following the
3 example of the Fifth Circuit, the Court will not refute Murr’s tax-defier arguments with somber
4 reasoning and copious citation of precedent because to do so might suggest his claims have some
5 colorable merit. *See id.* He has not shown that the United States waived its sovereign immunity,
6 and he has failed to state a claim upon which relief may be granted. His claims are subject to
7 dismissal under Federal Rules of Civil Procedure 12(b)(1) and (6).

8 The United States’ Motion to Dismiss [Dkt. #6] Murr’s claims as pled is GRANTED.
9 Because amendment consistent with the challenged pleading could not make the IRS’s levying
10 of his wages improper, his claims are DISMISSED with prejudice. *See Lopez v. Smith*, 203 F.3d
11 1122, 1130 (9th Cir. 2000); *see also Reddy v. Litton Indus., Inc.*, 912 F.2d 291, 296–97 (9th Cir.
12 1990).

13 IT IS SO ORDERED.

14 Dated this 9th day of June, 2016.

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17 Ronald B. Leighton
18 United States District Judge
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